

Form F-66 (IA-2)  
(6-11-2014)

STATE OF IOWA

2014  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2014

CITY OF LE MARS, IOWA

DUE: December 1, 2014

16207500600000

City of Le Mars

40 Central Ave SE

Le Mars, IA 51031

When Completed, Please Return To

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,370,946		4,370,946	4,418,739
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,370,946		4,370,946	4,418,739
Delinquent property taxes	0		0	0
TIF revenues	3,029,118		3,029,118	3,899,574
Other city taxes	1,368,109	0	1,368,109	1,364,946
Licenses and permits	70,803	0	70,803	63,750
Use of money and property	312,337	0	312,337	291,300
Intergovernmental	2,181,333	11,306	2,192,639	1,163,200
Charges for fees and service	910,318	47,692,561	48,602,879	45,950,850
Special assessments	0	0	0	0
Miscellaneous	1,530,045	0	1,530,045	242,000
Other financing sources	5,774,020	17,190,421	22,964,441	31,767,305
Total revenues and other sources	19,547,029	64,894,288	84,441,317	89,161,664
Expenditures and Other Financing Uses				
Public safety	2,949,266	0	2,949,266	3,041,820
Public works	1,192,777	0	1,192,777	1,720,317
Health and social services	0	0	0	0
Culture and recreation	1,841,112	0	1,841,112	1,888,796
Community and economic development	515,541	0	515,541	481,406
General government	1,425,217	0	1,425,217	1,451,356
Debt service	1,015,980	0	1,015,980	1,016,981
Capital projects	2,240,268	0	2,240,268	3,997,769
Total governmental activities expenditures	11,180,161	0	11,180,161	13,598,445
Business type activities	0	64,616,998	64,616,998	68,286,415
Total ALL expenditures	11,180,161	64,616,998	75,797,159	81,884,860
Other financing uses, including transfers out	5,147,311	724,466	5,871,777	7,667,305
Total ALL expenditures/And other financing uses	16,327,472	65,341,464	81,668,936	89,552,165
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,219,557	-447,176	2,772,381	-390,501
Beginning fund balance July 1, 2013	2,947,472	7,353,591	10,301,063	13,157,381
Ending fund balance June 30, 2014	6,167,029	6,906,415	13,073,444	12,766,880
Note - These balances do not include \$ 530,407 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 6,225,000	Other long-term debt	\$ 0	
Revenue debt	\$ 31,829,819	Short-term debt	\$ 299,330	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 35,111,620	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
			11/17/14	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Beverly Langel, City Clerk		712	546-7018	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/11/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	2,521,570	1,370,092		479,284	0	0	4,370,946			4,370,946	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,521,570	1,370,092		479,284	0	0	4,370,946		T01	4,370,946	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	<b>Total property tax</b>	2,521,570	1,370,092		479,284	0	0	4,370,946			4,370,946	6
7	<b>TIF revenues</b>			3,029,118				3,029,118		T01	3,029,118	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	120,156	63,270	0	14,739	0	0	198,165		T15	198,165	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	64,287	0	0	0	0	0	64,287	0	T15	64,287	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	133,486	0	0	0	0	133,486	0	T19	133,486	13
14	Other local option taxes	0	972,171	0	0	0	0	972,171	0	T09	972,171	14
15	<b>TOTAL OTHER CITY TAXES</b>	184,443	1,168,927	0	14,739	0	0	1,368,109	0		1,368,109	15
16	<b>Section B - LICENSES AND PERMITS</b>	70,803	0	0	0	0	0	70,803	0	T29	70,803	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	27,843	1,623	2,843	3,317	5,425	0	41,051	0	U20	41,051	18
19	Rents and royalties	267,086	0	0	0	4,200	0	271,286	0	U40	271,286	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	294,929	1,623	2,843	3,317	9,625	0	312,337	0		312,337	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	58,036	12,404	0	0	494,988	0	565,428	11,306	B89	576,734	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	<b>Total Federal grants and reimbursements</b>	58,036	12,404	0	0	494,988	0	565,428	11,306		576,734	33
34												34
35												35
36												36
37												37
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		981,163					981,163		C46	981,163	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	10,764	0	0	0	0	0	10,764	0	C89	10,764	49
50	Iowa Department of Transportation	0	0	0	0	530,465	0	530,465	0	C89	530,465	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	10,764	981,163	0	0	530,465	0	1,522,392	0		1,522,392	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	28,106	0	0	0	0	0	28,106	0	D89	28,106	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	65,407	0	0	0	0	0	65,407	0	D89	65,407	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	93,513	0	0	0	0	0	93,513	0		93,513	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	162,313	993,567	0	0	1,025,453	0	2,181,333	11,306		2,192,639	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	1,992,203	A91	1,992,203	73
74	Sewer	0	0	0	0	0	0	0	3,095,131	A8Ø	3,095,131	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	590,501	A81	590,501	79
80	Hospital	0	0	0	0	0	0	0	41,423,692	A36	41,423,692	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	212,572	A80	212,572	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	485	0	0	0	0	0	485	0	A89	485	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	71,355	0	0	0	0	0	71,355	0	A89	71,355	92
93	Ambulance charges	436,585	0	0	0	0	0	436,585	0	A89	436,585	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	25,845	0	0	0	0	0	25,845	0	A03	25,845	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	374,753	0	0	0	0	0	374,753	378,462	A61	753,215	100
101	Animal control charges	1,295	0	0	0	0	0	1,295	0	A89	1,295	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	910,318	0	0	0	0	0	910,318	47,692,561		48,602,879	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	14,257	18,663	0	0	77,402	0	110,322	0	U99	110,322	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	22,819	0	0	0	0	0	22,819	0	U11	22,819	110
111	Fines	39,542	0	0	0	0	0	39,542	0	U30	39,542	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Misc Refunds/Reimb	35,235	146,104	1,074,809	0	85,868	0	1,342,016	0		1,342,016	114
115	Rail Car Fees, M&C, etc.	13,372	0	0	0	0	0	13,372	0		13,372	115
116	Perp Care	0	0	0	0	0	1,974	1,974	0		1,974	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	125,225	164,767	1,074,809	0	163,270	1,974	1,530,045	0		1,530,045	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	4,269,601	3,698,976	4,106,770	497,340	1,198,348	1,974	13,773,009	47,703,867		61,476,876	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	60,557	0	0	0	795	0	61,352	130,461	NR	191,813	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	16,900,851	NR	16,900,851	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	2,132,007	100,000		92,575	276,494	0	2,601,076	159,109		2,760,185	127
128	Internal TIF loans and transfers in	117,000	313,208	0	429,315	2,252,069	0	3,111,592	0		3,111,592	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	2,309,564	413,208	0	521,890	2,529,358	0	5,774,020	17,190,421		22,964,441	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	6,579,165	4,112,184	4,106,770	1,019,230	3,727,706	1,974	19,547,029	64,894,288		84,441,317	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	1,929,657	416,920	465,241	960,864	-971,530	146,320	2,947,472	7,353,591		10,301,063	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	8,508,822	4,529,104	4,572,011	1,980,094	2,756,176	148,294	22,494,501	72,247,879		94,742,380	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,624,692	270,389	0	0	0	0	1,895,081		E62	1,895,081	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	588,386	0	0	0	0	0	588,386		E24	588,386	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	464,930	0	0	0	0	0	464,930		E32	464,930	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	869	0	0	0	0	0	869		E32	869	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	2,678,877	270,389	0	0	0	0	2,949,266			2,949,266	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	719,100	276,312	0	0	0	0	995,412		E44	995,412	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	102,731	0	0	0	0	0	102,731		E44	102,731	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	94,634	0	0	0	0	0	94,634		E01	94,634	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	916,465	276,312	0	0	0	0	1,192,777			1,192,777	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	405,124	14,079	0	0	0	0	419,203		E52	419,203	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	31,264	0	0	0	0	0	31,264		E61	31,264	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	608,378	2,130	0	0	0	0	610,508		E61	610,508	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	617,696	0	0	0	0	0	617,696		E61	617,696	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	58,833	0	0	0	0	0	58,833		E03	58,833	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	86,813	0	0	0	0	0	86,813		E61	86,813	135
136	Other culture and recreation	16,795	0	0	0	0	0	16,795		E61	16,795	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,824,903	16,209	0	0	0	0	1,841,112			1,841,112	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	201,831	0	0	0	0	201,831		E89	201,831	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	114,803	0	0	0	0	0	114,803		E29	114,803	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	73,140	50,145	0	0	0	0	123,285		E89	123,285	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	75,622	0	0	0	75,622		E89	75,622	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	187,943	251,976	75,622	0	0	0	515,541			515,541	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	408,639	0	0	0	0	0	408,639		E29	408,639	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	602,282	0	0	0	0	0	602,282		E23	602,282	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	82,396	0	0	0	0	0	82,396		E25	82,396	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	324,159	7,741	0	0	0	0	331,900		E89	331,900	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	1,417,476	7,741	0	0	0	0	1,425,217			1,425,217	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	1,015,980	0	0	1,015,980			1,015,980	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,015,980	0	0	1,015,980			1,015,980	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0	345,175	0	0	1,895,093	0	2,240,268			2,240,268	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	345,175	0	0	1,895,093	0	2,240,268			2,240,268	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	345,175	0	0	1,895,093	0	2,240,268			2,240,268	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	7,025,664	1,167,802	75,622	1,015,980	1,895,093	0	11,180,161			11,180,161	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,048,832	E91	1,048,832	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,577,115	1,577,115	E80	1,577,115	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							510,228	510,228	E81	510,228	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							41,423,692	41,423,692	E36	41,423,692	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							22,997	22,997	E80	22,997	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								460,544	E89	460,544	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								1,742,881		1,742,881	242
243	Enterprise Capital Projects								17,830,709		17,830,709	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								64,616,998		64,616,998	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	7,025,664	1,167,802	75,622	1,015,980	1,895,093	0	11,180,161	64,616,998		75,797,159	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	0	2,018,126		0	17,593	0	2,035,719	724,466		2,760,185	255
256	Internal TIF loans/repayments and transfers out	0	0	3,111,592	0	0	0	3,111,592	0		3,111,592	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	2,018,126	3,111,592	0	17,593	0	5,147,311	724,466		5,871,777	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	7,025,664	3,185,928	3,187,214	1,015,980	1,912,686	0	16,327,472	65,341,464		81,668,936	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	964,114	0	0	964,114			964,114	263
264	<b>Restricted</b>	0	903,381	1,384,797	0	0	148,294	2,436,472			2,436,472	264
265	<b>Committed</b>	0	0	0	0	0	0	0			0	265
266	<b>Assigned</b>	0	453,978	0	0	0	0	453,978			453,978	266
267	<b>Unassigned</b>	1,483,158	-14,187	0	0	843,490	0	2,312,461			2,312,461	267
268	<b>Total Governmental</b>	1,483,158	1,343,172	1,384,797	964,114	843,490	148,294	6,167,025			6,167,025	268
269	<b>Proprietary</b>								6,906,415		6,906,415	269
270	<b>Total ending fund balance June 30, 2014</b>	1,483,158	1,343,176	1,384,797	964,114	843,490	148,294	6,167,029	6,906,415		13,073,444	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	8,508,822	4,529,104	4,572,011	1,980,094	2,756,176	148,294	22,494,501	72,247,879		94,742,380	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LE MARS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 4,069,825

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 5,495,000	29U \$ 0	39U \$ 590,000	49U \$ 0	49U \$ 0	49U \$ 4,905,000	49U \$ 0	I91 \$ 76,765
2. Sewer utility	19U 4,875,000	29U 16,788,702	39U 865,000	49U 910,000	49U 0	49U 19,888,702	49U 0	I89 211,116
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Hospital Rev	19U 3,740,000	29U 7,036,117	39U 3,740,000	49U 0	49U 0	49U 7,036,117	49U 0	I89 0
10. LOST GO	19U 260,000	29U 0	39U 85,000	49U 175,000	49U 0	49U 0	49U 0	I89 7,575
11. EPA GO	19U 1,035,000	29U 0	39U 90,000	49U 945,000	49U 0	49U 0	49U 0	I89 9,418
12. 11 GO Refund	19U 4,950,000	29U 0	39U 755,000	49U 4,195,000	49U 0	49U 0	49U 0	I89 67,988
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	20,355,000	23,824,819	6,125,000	6,225,000	0	31,829,819	0	372,862

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 187,182
Outstanding as of JUNE 30, 2014	64V \$ 299,330

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	702,232,404	x .05 = \$	35,111,620

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 1,763,795	\$ 0	0	11,840,056	13,603,851

REMARKS

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